

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

BIG LOTS, INC., *et al.*,

Debtors.¹

Chapter 11

Case No. 24-11967 (JKS)

(Jointly Administered)

Re D.I. 1446

**CERTIFICATE OF NO OBJECTION REGARDING SECOND MONTHLY
FEE APPLICATION OF PWC US TAX LLP AS TAX COMPLIANCE AND
TAX ADVISORY SERVICES PROVIDER TO THE DEBTORS FOR
COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR THE
PERIOD NOVEMBER 1, 2024, THROUGH NOVEMBER 30, 2024**

The undersigned counsel to the debtors and debtors in possession (the “**Debtors**”) hereby certify that, as of the date hereof, they have received no answer, objection or other responsive pleading to the *Second Monthly Fee Statement of PwC US Tax LLP as Tax Compliance and Tax Advisory Services Provider to the Debtors for Compensation and Reimbursement of Expenses for the Period from November 1, 2024 Through November 30, 2024* [D.I. 1446] (the “**Application**”), filed on December 27, 2024.

The undersigned further certifies that no answer, objection or other responsive pleading to the Application appears on the Court’s docket in these cases. Objections to the

¹ The debtors and debtors in possession in these chapter 11 cases, along with the last four digits of their respective employer identification numbers, are as follows: Great Basin, LLC (6158); Big Lots, Inc. (9097); Big Lots Management, LLC (7948); Consolidated Property Holdings, LLC (0984); Broyhill LLC (7868); Big Lots Stores - PNS, LLC (5262); Big Lots Stores, LLC (6811); BLBO Tenant, LLC (0552); Big Lots Stores - CSR, LLC (6182); CSC Distribution LLC (8785); Closeout Distribution, LLC (0309); Durant DC, LLC (2033); AVDC, LLC (3400); GAFDC LLC (8673); PAFDC LLC (2377); WAFDC, LLC (6163); INFDC, LLC (2820); Big Lots eCommerce LLC (9612); and Big Lots F&S, LLC (3277). The address of the debtors’ corporate headquarters is 4900 E. Dublin-Granville Road, Columbus, OH 43081.

approval of the Application were to be filed and served no later than January 17, 2025, at 4:00 p.m. (ET).

Accordingly, pursuant to the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Retained Professionals* [D.I. 519] entered on October 17, 2024, the Debtors are authorized to pay eighty percent (80%) of the monthly fees and one hundred percent (100%) of the monthly expenses requested in the Application upon the filing of this Certificate of No Objection without any further court order. The chart below details the amount the Debtors are authorized to pay.

(1) Total Fees Requested	(2) Total Expenses Requested	(3) 80% of Requested Fees	Total Debtors are Authorized to Pay ((2) + (3))
\$305,465.00	\$0.00	\$244,372.00	\$244,372.00

[Remainder of page left intentionally blank]

Dated: January 22, 2025
Wilmington, Delaware

MORRIS, NICHOLS, ARSHT & TUNNELL LLP

/s/ Sophie Rogers Churchill

Robert J. Dehney, Sr. (No. 3578)
Andrew R. Remming (No. 5120)
Tamara K. Mann (No. 5643)
Sophie Rogers Churchill (No. 6905)
Casey B. Sawyer (No. 7260)
1201 N. Market Street, 16th Floor
Wilmington, DE 19801
Tel: (302) 658-9200
rdehney@morrisnichols.com
aremming@morrisnichols.com
tmann@morrisnichols.com
srchurchill@morrisnichols.com
csawyer@morrisnichols.com

-and-

DAVIS POLK & WARDWELL LLP

Brian M. Resnick (admitted *pro hac vice*)
Adam L. Shpeen (admitted *pro hac vice*)
Stephen D. Piraino (admitted *pro hac vice*)
Jonah A. Peppiatt (admitted *pro hac vice*)
Ethan Stern (admitted *pro hac vice*)
450 Lexington Avenue
New York, NY 10017
Tel.: (212) 450-4000
brian.resnick@davispolk.com
adam.shpeen@davispolk.com
stephen.piraino@davispolk.com
jonah.peppiatt@davispolk.com
ethan.stern@davispolk.com

Counsel to the Debtors and Debtors in Possession